

TOWN OF CONCRETE
Skagit County, Washington
January 1, 1991 Through December 31, 1992

Schedule Of Findings

1. The Town Should Prepare And Submit Timely Annual Financial Reports

The town's 1992 and 1991 annual reports were not prepared and submitted to the Office of State Auditor until January 1994. The due dates for these reports were May 30, 1993, and May 30, 1992, respectively, as required by RCW 43.09.230.

When the town does not prepare and file financial reports as required by state law, users of the report are denied access to the town's financial information. Users and their concerns include:

- a. The Washington State Legislature, which receives a copy of the annual volume of comparative statistics for all municipalities published pursuant to RCW 43.09.230.
- b. The general public, which is interested in reports on the cost of public services.
- c. Town council members, whose use of the report as a management tool is diminished when the report is not issued timely.

According to the town clerk, the annual reports were not submitted in a timely manner because she did not have enough time.

We again recommend that the town officials ensure the timely preparation and filing of the annual report.

2. The Individual Council Members Of The Town Of Concrete Should Repay The Amounts They Were Inappropriately Compensated

In 1990, the Town of Concrete adopted Ordinance No. 328 which states that the mayor and each council member will be paid \$20.00 **per month**. At that time the council was meeting only once a month. Beginning in January 1992, the council began meeting twice a month. At that time, the town began to pay the council members \$20.00 **per meeting**.

RCW 35A.12.070 states:

The salaries of the mayor and the councilmen shall be fixed by ordinance and may be revised from time to time by ordinance, but any increase in the compensation attaching to an office shall not be applicable to the term being served by the incumbent if such incumbent is a member of the city legislative body fixing his own compensation
. . . .

In January of 1990, the town council of the Town of Concrete adopted Ordinance No. 328 which ordained:

The salary of the Mayor and each Councilman of the Town of Concrete shall be \$20 per month commencing with the month of January 1990 .
. . .

During 1992 and 1993, the council members were inappropriately paid \$20 per meeting, resulting in a combined overpayment of \$1,920.00.

The overpayment is a result of an error made by the council members and administrative staff, who erroneously believed that Ordinance No. 328 read that council members were to be paid \$20 per meeting.

We recommend that the council members of the Town of Concrete repay the unauthorized compensation.